

Attachment 3

FLUXO-CANE OVERSEAS LTD.

**2nd floor Abbott Building,
Road Town, Tortola - British Virgin Islands**

January 18th, 2008

Consignee: **ED&F MAN SUGAR LTD.**
Address: 2525 Ponce de Leon Blvd. Suite 1200
Coral Gables, FL 33134

COMMERCIAL INVOICE # 305/08

SHIPPING DETAILS

VESSEL NAME: M/V TINA LITRICO
PORT OF LOADING: RECIFE, BRAZIL
PORT OF DISCHARGE: ONE OR TWO U.S. PORTS
BILL OF LADING DATE: JANUARY 17th, 2008
OUR CONTRACT REFERENCE: 2209/08-A

GOODS DESCRIPTION

QUANTITY	UNIT	COMMODITY	UNIT PRICE	TOTAL
7,482.930	MT	BRAZIL CANE RAW SUGAR IN BULK OF THE CURRENT CROP WITH A MINIMUM POLARIZATION OF 96 DEGREES AT TIME OF SHIPMENT.	346.13	2,590,066.56
		LESS 2% TO BE SETTLED AFTER QUALITY AND QUANTITY RESULTS ARE KNOWN		(51,801.33)
TOTAL USD				2,538,265.23

**I, JOSE LUIZ CIPRIANI, HEREBY DECLARE THAT THE PRODUCT DESCRIBED IN THIS
INVOICE IS WHOLLY GROWN AND PRODUCED OR MANUFACTURED IN BRAZIL.**

FDA REGISTRATION NUMBERS:
S/A FLUXO - COMERCIO E ASSESSORIA INTERNACIONAL: 16794236486
USINA UNIAO E INDUSTRIA S/A: 14240231318

PAYMENT INSTRUCTIONS

Please effect payment on value date to:

Banque Cantonale Vaudoise
BCV Swift Code: BCVLCH2LXXX
Intermediary Bank (for BCV) Swift Code (=Citibank New York): CITIUS33XXX
IBAN number: CH86 0076 7001 5509 6272 5
Account # E 5096 27 25
Beneficiary: Fluxo-Cane Overseas Limited


FLUXO - CANE OVERSEAS LTD.